SIKKIM

GOVERNMENT GAZETTE

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INCOME & COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 141/CT/2008 **Date: 05.09.2008**

NOTIFICATION

In exercise of the powers conferred by section 22 of the Sikkim Ecology Fund and Environment Cess Act, 2005 (1 of 2005), the State Government hereby makes the following rules, to amend the Sikkim Ecology Fund and Environment Cess Rules, 2007, namely:-

Short title, extent and commencement

1. (1) These rules may be called the Sikkim Ecology Fund and Environment Cess (Amendment) Rules, 2008.
(2) They shall extend to whole of Sikkim.
(3) They shall come into force at once.

Amendment of rule 6

2. In the Sikkim Ecology Fund and Environment Cess Rules, 2007, (hereinafter referred to as the said rules), sub-rule (7) of rule 6 shall be omitted.

Amendment of rule 7

3. In rule 7 of the said rules,-

(i) in clause (a) of sub-rule (4), the words and punctuation, ***", other than the dealer as specified in sub-rule (7) of rule 6 of these rules,"***, appearing after the words, ***"a dealer"***, shall be omitted;

(ii) after the words, ***"may opt"***, and before the words, ***"to pay"***, the words, ***"under sub-section (2) of Section 5 of the Act"***, shall be inserted;

(iii) after the words, ***"per annum"***, and before the punctuation, ***":"***, the words, ***"and need not be registered"***, shall be inserted; and

(iv) in second proviso, after the words, ***"composite cess"*** , the words, ***"and may issue a certificate to that effect in such form as he deems appropriate"*** , shall be inserted.

T. T. Dorji, IAS
Additional Chief Secretary-cum-Commissioner of Cess,
Govt. of Sikkim.

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